

DEPARTMENT OF STATE REVENUE

**LETTER OF FINDINGS NUMBER: 98-0660 MVE
MOTOR VEHICLE EXCISE TAX
FOR TAX PERIOD: APRIL, 1994 THROUGH AUGUST, 1998**

NOTICE: Under IC 4-22-7-7, this document is required to be published in the Indiana Register and is effective on its date of publication. It shall remain in effect until the date it is superseded or deleted by the publication of a new document in the Indiana Register. The publication of this document will provide the general public with information about the Department=s official position concerning a specific issue.

ISSUE

I. Motor Vehicle Excise Tax – Administration

Authority: IC 9-18-2-1

Taxpayer protests the imposition of the motor vehicle excise tax on his 1994 Mercedes.

STATEMENT OF FACTS

Taxpayer was a full-year resident of Indiana throughout the assessment period. Taxpayer purchased his 1994 Mercedes in April, 1994. Taxpayer registered the Mercedes in Indiana on August 6, 1998. The Department assessed the motor vehicle excise tax against the taxpayer for the periods prior to registration. Taxpayer protested the assessments. Additional relevant information will be provided below, as necessary.

I. Motor Vehicle Excise Tax – Administration

DISCUSSION

Pursuant to Indiana Code section 9-18-2-1, an Indiana resident must register all motor vehicles, owned by

that person, within sixty days of becoming an Indiana resident. IC 9-18-2-1 further states 99980660

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the vehicles must be operated in Indiana to be subject to the motor vehicle excise tax.

Taxpayer protests the assessments and claims the Mercedes was not operated in Indiana during the assessment periods. Taxpayer owns a second residence in Florida and claims he maintained the vehicle there at all times prior to Indiana registration. Taxpayer also notes he has always maintained at least one vehicle in Indiana which was properly licensed and registered.

Taxpayer provides evidence to support his protest. Taxpayer has provided a receipt for property taxes paid in Florida. Taxpayer has also provided proof of a Florida driver's license, maintenance performed on the vehicle in Florida as well as the results of emissions testing required by Florida law.

Upon review of Department records, taxpayer did maintain another vehicle in Indiana, throughout the assessment periods, which was properly licensed and registered.

Taxpayer has provided sufficient evidence to support his claim that the 1994 Mercedes was not operated in Indiana during the assessment periods.

FINDING

Taxpayer's protest is sustained.